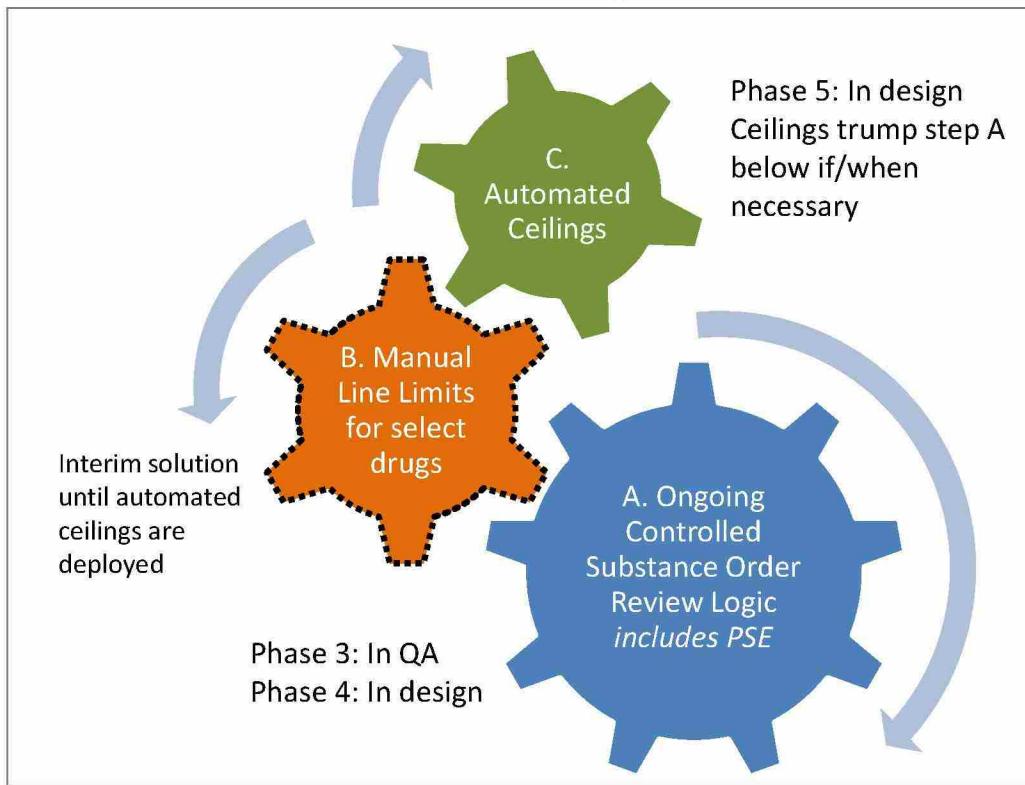


EXHIBIT 361

Controlled Substance Order Review Business Logic



Controlled Substance Order Review Web-Based Exception Reports

| Controlled Substance Reporting Chain | | | | | | | | | | | |
|--------------------------------------|----------------|------------------|------------------------------------|----------------|-----------------------|----------------|----------------|------|-------|---------|-------------------------|
| By Operator | | | | | | | | | | | |
| Operator | Description | Order Item Total | Order Item Total by Threshold Type | More Than Once | System Redacted Order | No. of Flagged | Total # of Wks | Freq | Basis | Inv Adj | Total % of Tot. Flagged |
| Total | Drugs Flagged | 87440 | 13 34224 132684 | 149 | 40328 32963 | 39% | 34778 | 40% | | | |
| C3 | Stethes II | 24611 | 13 18279 21180 | 25 | 21212 21180 | 95% | 19544 | 57% | | | |
| C4 | Stethes IV | 15484 | 13 2084 1484 | 30 | 7313 1894 | 39% | 2117 | 20% | | | |
| C5 | Stethes V | 4210 | 13 1373 162 | 2 | 2683 1115 | 37% | 3279 | 42% | | | |
| Total C3-C5 | | 88896 | 13 2779 3118 | 137 | 37952 29112 | 44% | 27834 | 42% | | | |
| PSE | Presudorephine | 21141 | 13 6929 12042 | 12 | 2980 4342 | 30% | 692 | 33% | | | |

| Controlled Substance Order Detail | | | | | | | | | | | |
|--|--------------------------------|----------------------------------|---------------------|--------------|---------------|---------------|-------------|-----------|------------|-------------|---------------|
| Operation: 3 EASTERN Market: 21.0 PISOM District: 145 CHARLOTTE WEST Community: 78 Store: 15082_721 MALCOLM BLVD | | | | | | | | | | | |
| Sales Cat: | Rx | Order Qty: | Order Date: | Arrived Qty: | Arrived Date: | Order Status: | Order Type: | Order ID: | Order Qty: | Order Date: | Order Status: |
| Cntl Drug: | 2 | | | | | | | | | | |
| Dept Number: | 001 | | | | | | | | | | |
| Item Number: | 42709 | | | | | | | | | | |
| Product Identifier: | 3022237011 | | | | | | | | | | |
| Pharmacy Link Nbr: | 4000042078 | | | | | | | | | | |
| Item Description: | CHYCOONE HC 30MG TAB (ACT) 100 | | | | | | | | | | |
| Original Order | Adjusted Order | Actual Order | Vendor Order | | | | | | | | |
| Suggested Qty:3 | Adjusted Qty:10 | Actual Quantity: 4 | Vendor: | | | | | | | | |
| Creation Date: 01/02/2012 | Date: 01/02/2012 | System Reduced Order Quantity: 6 | Order: | | | | | | | | |
| User: HEBAH | | Release Date: 01/09/2012 | Order Qty: | | | | | | | | |
| | | Delivery Date: 01/09/2012 | User: | | | | | | | | |
| Tolerance Limit Quantity: 4 | Sample Qty: 0 | | | | | | | | | | |
| Avg Ordering Frequency: 1 | Std Dev: 0 | | | | | | | | | | |
| Curr Ordering Frequency: 5 | K Value: 0 | | | | | | | | | | |
| Substantial Inventory Adj: 0 | Total Obs.: 1 | | | | | | | | | | |
| Suspicious Reason Code: T - Exceeds Tolerance Limit | BSLD: 0 | | | | | | | | | | |

| Corporate: Monitoring through Potential Risk Indexing | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| Monitoring current done through manual analysis, will work towards automation and scorecards | | | | | | | | | | | |

Ordering

Dispensing

Store Level:
Good Faith
Dispensing

Store Level:
DUR & PDMP
review, etc.

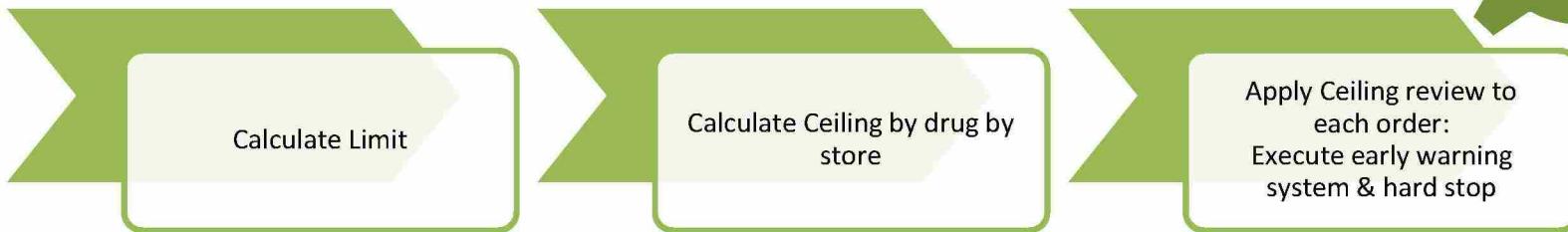
Corporate:
Monitoring
through Potential
Risk Indexing

Ongoing Controlled Drug Order Review Logic



| Phase | Key Points | Key Points | Key Points |
|--|---|--|---|
| 1 8/2009 – 9/2010 | Reviews WAG DC orders only | Flags based on by drug by store historical sales patterns over 26 weeks | No order reductions in Phase 1 |
| 2 9/2010 - current | Reviews WAG DC orders only | Flags based on by drug by store historical sales patterns over 26 weeks | Reductions begin in Phase 2 – only applies to WAG DC orders |
| 3 Estimated 6/2012 – 7/2012? | Reviews WAG DC orders plus checks to see if vendor order placed with 48 hours for same drug | Flags based on by drug by store historical sales patterns over 52 weeks Decision to move back to 26 Weeks. | Review and refinement of tolerance and frequency thresholds. Confirm action for each possible scenario (using matrix) |
| 4 7/2012? | Reviews WAG DC orders plus applies same logic to Vendor orders making them eligible for flagging and order reduction. Partial Fills also added to logic review | Both WAG DC and Vendor orders flagged if thresholds exceeded | Both WAG DC and Vendor orders reduced if thresholds exceeded |

Automated Ceiling Trump Factor



| Phase | Key Points | Key Points | Key Points |
|-------------|--|---|---|
| 5 9/2012 | <p>Create chain-wide benchmark by Drug</p> <ul style="list-style-type: none"> Compare store daily script volume to specific drug receipts over last 6 weeks Based on chain-wide average relationship, determine Corporate Upper/Lower limit (UL/LL) <p>Calculate Store Limit (SL) – evaluate store/drug sales over 15 weeks. Final limit is SL unless a) SL is less than LL, then use LL; or b) SL is above UL then cap at UL.</p> <p>Timeframe used to calculate UL/LL:</p> <ul style="list-style-type: none"> Rolling 4, 6, 8, 13 weeks? 6 weeks is currently recommended <p>Scripts used to base store group:</p> <ul style="list-style-type: none"> Total scripts (control + non) – currently recommended All Controlled? <p>Overarching Requirements:</p> <ul style="list-style-type: none"> ✓ Program logic must be configurable to allow for easy updates to timeframe, store groups, drugs reviewed, etc. ✓ Data must be output to other application TBD for tactical reports and executive scorecard (likely Ora/Manuela reporting adding on to Step A) | <p>Timeframe to apply ceiling:</p> <ul style="list-style-type: none"> Rolling 4, 6, 8, 13 weeks? <p>Drugs to have ceiling:</p> <ul style="list-style-type: none"> All Controlled + PSE? Just Controlled? Just C2? Just select Controlled? <p>Metric to include:</p> <ul style="list-style-type: none"> Receipts? <ul style="list-style-type: none"> What about inter-store transfers? Any look at Sales? <p>Early Warning Alert:</p> <ul style="list-style-type: none"> Starts at 75% <p>Recalculation of UL/LL</p> <ul style="list-style-type: none"> Monthly, quarterly? Average chain-wide relationship won't change quickly | <p>How to apply ceiling:</p> <ul style="list-style-type: none"> Cumulative over rolling x weeks? Weekly ? <p>Considerations:</p> <ul style="list-style-type: none"> How to distribute/moderate impact to patients (both legitimate and those potentially not) How much are we allowing or suppressing business growth for: <ul style="list-style-type: none"> Low volume store group Average store group High volume store group Are you treated the same if your store hits ceiling based on system generated order vs. an order that was already reduced by Step A? How does corporate override ability influence this process? Does overridden order get included in history used to refresh ceiling and store group placement? Should initial pattern be based on timeframe pre-line limit or include line limit period? |

Automated Ceiling – Simulation Results



To provide additional perspective on how the ceilings may work in practice, historical sales data for eight specific items was analyzed.

| Drug Name | # of Stores Exceeding Ceiling in April 2012 |
|----------------------------|---|
| ALPRAZOLAM TAB 1 MG | 36 |
| ALPRAZOLAM TAB 2 MG | 53 |
| CARISOPRODOL TAB 350 MG | 49 |
| HYDROMORPHONE HCL TAB 2 MG | 28 |
| HYDROMORPHONE HCL TAB 4 MG | 31 |
| METHADONE HCL TAB 10 MG | 44 |
| OXYCODONE HCL TAB 15 MG | 43 |
| OXYCODONE HCL TAB 30 MG | 65 |
| Total Occurrences | 349 |

Observations

1. Based on these results, 349 ceiling exceptions will be flagged on Day 1 for subsequent review/analysis
2. There were many stores that exceeded ceiling limits for multiple drugs – 256 stores exceed at least 1 ceiling in April 2012.
3. These results used the recommended safety margins (K-values) of SL = 2, LL = 2, UL = 4.5.
4. These results use monthly sales data and are therefore approximations to the production results which will use weekly receipt data

Automated Ceiling – Simulation Results



To evaluate the ceiling violations over time, the table below illustrates the trends for the stores with at least 3 ceiling violations in April, 2012.

| Store | Address | Jan 2012 | Feb 2012 | March 2012 | April 2012 |
|-------|---|----------|----------|------------|------------|
| 3332 | 3601 Bee Ridge Rd. Sarasota, FL | 4 | 5 | 6 | 6 |
| 14407 | 6006 Beach Blvd. Jacksonville, FL | 3 | 4 | 3 | 4 |
| 7875 | 1800 Tamiami Trl. Port Charlotte, FL | 4 | 3 | 4 | 4 |
| 3913 | 2360 Highway 95 Bullhead City, AZ | 1 | 0 | 2 | 4 |
| 4327 | 12028 Majestic Blvd. Hudson, FL | 6 | 6 | 3 | 4 |
| 3629 | 10 Union Square, E. New York, NY (on-site) | 6 | 5 | 6 | 4 |
| 15056 | 808 N. Porter Ave. Norman, OK (Walgreen Pharmacy) | 3 | 3 | 3 | 3 |
| 11014 | 600 Long Beach Blvd. Long Beach, CA | 3 | 3 | 3 | 3 |
| 11017 | 900 N. Rancho Dr. Las Vegas, NV | 3 | 4 | 3 | 3 |
| 13000 | 6865 W. Tropicana Ave. Las Vegas, NV | 2 | 2 | 2 | 3 |
| 7870 | 7600 W. Capitol Dr. Milwaukee, WI | 3 | 3 | 3 | 3 |
| 6283 | 6101 W. Lake Mead Blvd. Las Vegas, NV | 3 | 2 | 4 | 3 |
| 4961 | 860 East Ave. Chico, CA | 2 | 0 | 4 | 3 |
| 6227 | 451 S. Decatur Blvd. Las Vegas, NV | 3 | 2 | 3 | 3 |
| 4749 | 4895 Boulder Hwy. Las Vegas, NV | 3 | 3 | 3 | 3 |
| 6425 | 4685 E. Grant Rd. Tucson, AZ | 1 | 2 | 2 | 3 |
| 3845 | 2280 Las Vegas Blvd., N. North Las Vegas, NV | 2 | 2 | 2 | 3 |
| 4045 | 1669 E. Silver Star Rd. Ocoee, FL | 1 | 2 | 2 | 3 |
| 3873 | 1765 Fort St. Lincoln Park, MI | 2 | 3 | 3 | 3 |
| 4537 | 1A Trolley Sq. Wilmington, DE | 3 | 3 | 3 | 3 |
| 4106 | 1120 Pulaski Hwy. Bear, DE | 0 | 1 | 3 | 3 |
| 4433 | 1013 Bonforte Blvd. Pueblo, CO | 3 | 3 | 3 | 3 |
| 3841 | 1101 Las Vegas Blvd., S. Las Vegas, NV | 3 | 3 | 3 | 3 |

Observations

1. Except for 3629 and 15056, all other stores are regular store type
2. Stores with multiple violations tended to have multiple violations over time – it was not generally a one-time spike that stores exceeded multiple ceilings
3. Of the 256 stores that exceeded a ceiling in April 2012, 229 (86%) had also exceeded a ceiling in prior 3 months

Automated Ceiling – Simulation Results



The ceiling violations observed in April 2012 across state/drug combinations are below. Only states with at least 5 ceiling violations are identified.

| # of Stores exceeding ceiling in April 2012 | FL | NV | CA | AZ | MI | NY | TN | WI | DE | CO | MD | AL | OK | NJ | TX | IN | CT | PA | OH | WV | Other | Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|------------|
| ALPRAZOLAM TAB 1 MG | 4 | 0 | 0 | 0 | 3 | 0 | 7 | 0 | 2 | 0 | 0 | 1 | 5 | 0 | 1 | 4 | 0 | 0 | 2 | 0 | 7 | 36 |
| ALPRAZOLAM TAB 2 MG | 12 | 9 | 0 | 0 | 4 | 2 | 3 | 4 | 0 | 0 | 0 | 4 | 1 | 0 | 2 | 1 | 0 | 0 | 1 | 0 | 10 | 53 |
| CARISOPRODOL TAB 350 MG | 2 | 21 | 11 | 2 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 49 |
| HYDROMORPHONE HCL TAB 2 MG | 2 | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 1 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 1 | 0 | 7 | 28 |
| HYDROMORPHONE HCL TAB 4 MG | 13 | 0 | 4 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 6 | 31 |
| METHADONE HCL TAB 10 MG | 15 | 0 | 11 | 1 | 5 | 2 | 0 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 4 | 44 |
| OXYCODONE HCL TAB 15 MG | 6 | 1 | 0 | 6 | 0 | 0 | 0 | 6 | 6 | 1 | 7 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 4 | 43 | |
| OXYCODONE HCL TAB 30 MG | 22 | 9 | 3 | 7 | 1 | 5 | 2 | 1 | 1 | 1 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 1 | 0 | 2 | 2 | 65 |
| Total Ceiling Violations | 76 | 41 | 29 | 17 | 14 | 13 | 13 | 12 | 11 | 11 | 10 | 9 | 8 | 8 | 7 | 6 | 6 | 5 | 5 | 5 | 43 | 349 |

Observations

1. FL is the only state with ceiling violations for each of the eight drugs measured
2. Relative to the chain, NV has a large number of stores selling high volumes of Carisoprodol
3. Although a large volume of stores, IL has only 4 violations in April 2012 and is therefore not shown in the table

Automated Ceiling – Simulation Results



The ceiling violations were also analyzed based upon whether the stores are 24-hour or non-24 hour locations.

| Drug Name | % of 24-Hour Stores above ceiling | % of non 24-hour Stores above ceiling | Ratio ¹ |
|---|-----------------------------------|---------------------------------------|--------------------|
| ALPRAZOLAM TAB 1 MG | 1.8% | 0.2% | 9X |
| ALPRAZOLAM TAB 2 MG | 2.2% | 0.4% | 6X |
| CARISOPRODOL TAB 350 MG | 2.6% | 0.2% | 10X |
| HYDROMORPHONE HCL TAB 2 MG | 1.3% | 0.2% | 8X |
| HYDROMORPHONE HCL TAB 4 MG | 1.2% | 0.2% | 5X |
| METHADONE HCL TAB 10 MG | 1.5% | 0.4% | 4X |
| OXYCODONE HCL TAB 15 MG | 2.2% | 0.2% | 9X |
| OXYCODONE HCL TAB 30 MG | 2.2% | 0.6% | 4X |
| Average Daily Total Script Count | 392/day | 184/day | 2X |

Observations

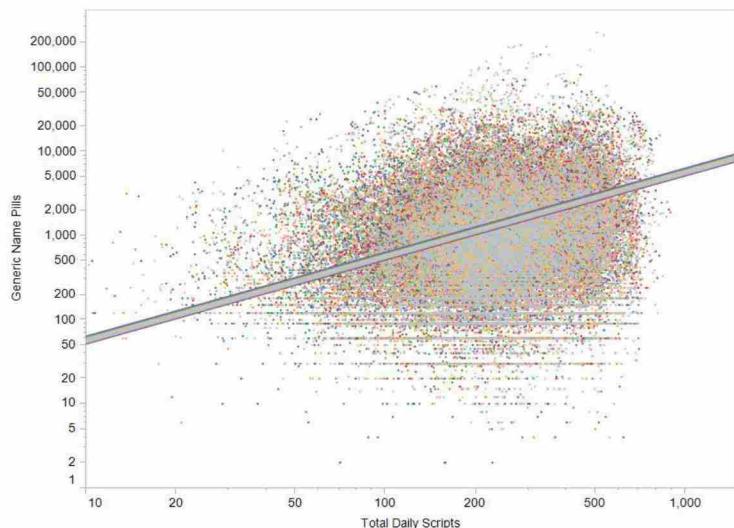
1. On average, 24-hour stores have total Rx counts that are approximately 2X larger than non-24 hour stores → this results in ceilings that are 2X larger
2. Even with larger ceilings, 24-hour stores exceed ceiling limits at a much higher rate than do non-24 hour stores.

¹ Ratio is calculated using unrounded values and so may appear to not match column calculations in all cases

Automated Ceiling – Simulation Results



How often to recalibrate the chainwide corporate limits has been an open question. The results below provide a perspective.



Total Scripts Divided by 30 vs. sum of Generic Name Pills. Color shows details about Date Month. Details are shown for str_nbr. The data is filtered on Exclusions (state.str_nbr), which specifies a set. The view is filtered on str_nbr, which ranges from 13 to 15358.

| Month of Date |
|----------------|
| May 2011 |
| June 2011 |
| July 2011 |
| August 2011 |
| September 2011 |
| October 2011 |
| November 2011 |
| December 2011 |
| January 2012 |
| February 2012 |
| March 2012 |
| April 2012 |

Individual trend lines:

| Panes | Color | Line | Coefficients | | | | | | |
|--------------------|-----------------------------|----------------|--------------|------|-----------------------------|---------|----------|---------|----------|
| Row | Column | Month of Date | p-value | DF | Term | Value | StdErr | t-value | p-value |
| Generic Name Pills | Total Scripts Divided by 30 | April 2012 | < 0.0001 | 7885 | Total Scripts Divided by 30 | 6.1389 | 0.127981 | 47.9672 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | March 2012 | < 0.0001 | 7876 | Total Scripts Divided by 30 | 6.20143 | 0.132383 | 46.8445 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | February 2012 | < 0.0001 | 7868 | Total Scripts Divided by 30 | 6.2793 | 0.142569 | 44.0438 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | January 2012 | < 0.0001 | 7860 | Total Scripts Divided by 30 | 6.1923 | 0.147403 | 42.0094 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | December 2011 | < 0.0001 | 7849 | Total Scripts Divided by 30 | 5.6909 | 0.136575 | 41.6688 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | November 2011 | < 0.0001 | 7839 | Total Scripts Divided by 30 | 5.77248 | 0.144863 | 39.848 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | October 2011 | < 0.0001 | 7816 | Total Scripts Divided by 30 | 5.20644 | 0.156754 | 33.2141 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | September 2011 | < 0.0001 | 7797 | Total Scripts Divided by 30 | 5.36507 | 0.180726 | 29.6862 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | August 2011 | < 0.0001 | 7750 | Total Scripts Divided by 30 | 5.79617 | 0.212877 | 27.2278 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | July 2011 | < 0.0001 | 7695 | Total Scripts Divided by 30 | 5.94549 | 0.245605 | 24.2075 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | June 2011 | < 0.0001 | 7659 | Total Scripts Divided by 30 | 5.72484 | 0.225643 | 25.3713 | < 0.0001 |
| Generic Name Pills | Total Scripts Divided by 30 | May 2011 | < 0.0001 | 7602 | Total Scripts Divided by 30 | 5.55909 | 0.240787 | 23.0872 | < 0.0001 |